

EXHIBIT A

BEFORE THE
WASHINGTON UTILITIES & TRANSPORTATION COMMISSION

CASCADE NATURAL GAS CORPORATION

Excess Deferred Income Tax

CNGC WUTC Advice No. W22-09-04 / UG-_____

September 15, 2022

CASCADE NATURAL GAS CORPORATION

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CASCADE NATURAL GAS CORPORATION
2022 Unprotected Tax Cost Allocation

	Current	Proposed
Unprotected	\$ (743,418)	\$ (821,192)

Rate Schedule	503	504	505	511	570	663	Total
Current Unpro. Tax Rates	(0.00274)	(0.00209)	(0.00133)	(0.00109)	(0.00040)	(0.00023)	
% change (same for each sch)	11.63693%	11.63693%	11.63693%	11.63693%	11.63693%	11.63693%	
Proposed Tax Increment	\$ (0.00306)	\$ (0.00233)	\$ (0.00148)	\$ (0.00122)	\$ (0.00045)	\$ (0.00026)	
Proposed Tax Costs Collected	\$ (403,750)	\$ (218,313)	\$ (19,163)	\$ (18,921)	\$ (1,041)	\$ (160,004)	\$ (821,192)
Proposed Rate Adjustment	(0.00032)	(0.00024)	(0.00015)	(0.00013)	(0.00005)	(0.00003)	
Proposed Volumes	131,993,811	93,567,597	12,906,568	15,549,500	2,331,721	623,152,191	879,501,388

Cascade Natural Gas Corporation
UNPROTECTED TAX AMOUNT OF CHANGE BY RATE SCHEDULE
Bills and Revenues Based Upon the Twelve Months Ended 7/31/22
State of Washington

Line No.	Description (a)	Rate Schedule (b)	Average # of Bills (c)	Forecasted Therms Sold (d)	Actual Revenue (e)	Per Therm Tax Change (f)	Amount of Change (g)	Percentage Change (h)
CORE MARKET RATE SCHEDULES								
1	Residential	503	200,356	131,993,811	160,697,460	(0.00032)	(42,086.46)	-0.03%
2	Commercial	504	27,210	93,567,597	103,915,277	(0.00024)	(22,757.00)	-0.02%
3	Industrial Firm	505	487	12,906,568	11,638,460	(0.00015)	(1,997.56)	-0.02%
4	Large Volume	511	99	15,549,500	12,937,587	(0.00013)	(1,972.34)	-0.02%
5	Industrial Interruptible	570	7	2,331,721	1,682,022	(0.00005)	(108.54)	-0.01%
6	Subtotal Core		228,159	256,349,197	290,870,806		(68,922)	-0.02%
NONCORE MARKET RATE SCHEDULES								
7	Distribution	663	198	623,152,191	22,879,392	(0.00003)	(16,679)	-0.07%
8	Subtotal Non-core		198	623,152,191	22,879,392		(16,679)	
9	CORE & NON-CORE		228,357	879,501,388	313,750,197		(85,601)	-0.03%

Cascade Natural Gas Corporation
UPT PROPOSED TYPICAL MONTHLY BILL BY CLASS
State of Washington

Line No.	Type of Service	UG-210755		Current	Current	Proposed	Proposed	Bill Difference	Proposed 11/1/2022 UPT Effects % Bill Change
		Typical Monthly Therm Used	Basic Service Charge	10/1/2022 Billing Rates	10/1/2022 Average Bill	11/1/2022 UPT Effects	11/1/2022 UPT Effect Average Bill		
	(a)	(b)	(c)	(d)	e=c+(b*d)	(f)	g=c+(b*f)	(h)	(i)
1	Residential, Schedule 503	54	\$5	\$1.03712	\$61.00	\$1.03680	\$60.99	-\$0.02	-0.03%
2	Commercial, Schedule 504	271	\$13	\$0.97066	\$276.05	\$0.97042	\$275.98	-\$0.07	-0.02%
3	Industrial Firm, Schedule 505		\$60						
4	First 500 therms			\$0.89552	\$507.76	\$0.89537	\$507.68		
5	Next 3,500 therms			\$0.85544	\$1,276.32	\$0.85529	\$1,276.09		
6	Over 4,000 therms			\$0.84938		\$0.84923			
7	Total 505	1992			\$1,784.08		\$1,783.77	-\$0.31	-0.02%
8	Com-Ind Dual Service, Schedule 511		\$125						
9	First 500 therms			\$0.78754	\$518.77	\$0.78741	\$518.71		
10	Next 3,500 therms			\$0.74804	\$2,618.14	\$0.74791	\$2,617.70		
11	Over 4,000 therms			\$0.65034	\$8,219.65	\$0.65021	\$8,218.04		
12	Total 511	16,639			\$11,356.56		\$11,354.45	-\$2.11	-0.02%
13	Industrial Interruptible, Schedule 570		\$163						
14	First 30,000 therms			\$0.75482	\$17,699.73	\$0.75477	\$17,698.65		
15	Over 30,000 therms			\$0.68815		\$0.68810			
16	Total 570	23,233			\$17,699.73		\$17,698.65	-\$1.08	-0.01%
17	Transport, Schedule 663		\$625						
18	First 100,000 therms			\$0.06583	\$7,208.00	\$0.06580	\$7,205.32		
19	Next 200,000 therms			\$0.02584	\$4,803.17	\$0.02581	\$4,798.19		
20	Next 200,000 therms			\$0.01684		\$0.01681			
21	Over 500,000 therms			\$0.00952		\$0.00949			
22	663 Total	285,881			\$12,011.17		\$12,003.51	-\$7.65	-0.06%

Cascade Natural Gas Corporation
UNPROTECTED TAX DERIVATION OF PROPOSED RATE ADJUSTMENT
State of Washington

Line No.	Revised Description	503 Residential Customers	504 Commercial Customers	505 Firm Indust Customers	511 Lrg Volumes Customers	570 Interruptible Customers	663 Distribution Customers
1	Unprotected Rate Adjustment Effective 11/1/2021	(\$0.00274)	(\$0.00209)	(\$0.00133)	(\$0.00109)	(\$0.00040)	(\$0.00023)
<u>Proposed Incremental Change</u>							
2	Residential	(0.00032)					
3	Commercial		(0.00024)				
4	Industrial Firm			(0.00015)			
5	Large Volume				(0.00013)		
6	Interruptible - CORE					(0.00005)	
7	Non-Core Customers						(0.00003)
8	Total Proposed Rate - Schedule 582	(\$0.00306)	(\$0.00233)	(\$0.00148)	(\$0.00122)	(\$0.00045)	(\$0.00026)